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राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं।

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, April 07,2020

S.O. 221:-In exercise of the powers conferred by section 128 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) (hereafter in this notification referred to as the said Act), read with section 148 of the said Act, the State Government, on the recommendations of the Council, hereby makes the following amendment in this department's notification No. F.12(46)FD/ Tax/ 2017-Pt.-V-147, dated the 31st December, 2018, namely:–

In the said notification, after the second proviso, the following proviso shall be inserted, namely: –

"Provided also that the amount of late fee payable under section 47 shall stand waived for the tax period as specified in column (3) of the Table given below, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who fail to furnish the returns in **FORM GSTR-3B** by the due date, but furnishes the said return according to the condition mentioned in the corresponding entry in column (4) of the said Table, namely:--.

Table

S. No. (1)	**Class of registered persons (2)**	**Tax period (3)**	**Condition (4)**
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	February, 2020, March, 2020 and April, 2020	If return in **FORM GSTR-3B** is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and up to rupees five crores in the preceding financial year	February, 2020 and March, 2020	If return in **FORM GSTR-3B** is furnished on or before the 29th day of June, 2020
		April, 2020	If return in **FORM GSTR-3B** is furnished on or before the 30th day of June, 2020

3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	February, 2020	If return in **FORM GSTR-3B** is furnished on or before the 30th day of June, 2020
		March, 2020	If return in **FORM GSTR-3B** is furnished on or before the 3rd day of July, 2020
		April, 2020	If return in **FORM GSTR-3B** is furnished on or before the 6th day of July, 2020.".

2. This notification shall be deemed to have come into force with effect from the 20th day of March, 2020.

[F.12(46)FD/Tax/2017-Pt.-V-164]
By order of the Governor,
Nishant Jain,
Joint Secretary to the Government

Government Central Press, Jaipur.